

## CITY OF EAU CLAIRE

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2003

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#### NOTE 1 - REPORTING ENTITY

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This report on Expenditures of Federal and State Awards includes the federal and state financial assistance of the City of Eau Claire. The reporting entity of the City is based upon criteria established by the Governmental Accounting Standards Board (GASB).

The City is the primary government according to GASB criteria, while the Eau Claire Housing Authority (Housing Authority) is a component unit.

Federal and state awards received directly by the Housing Authority are included in this report.

The schedule of expenditures of federal and state awards includes only those state programs required to be included in accordance with the *State Single Audit Guidelines*.

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#### NOTE 2 - BASIS OF PRESENTATION

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The accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for the other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*.

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#### NOTE 3 – FEDERAL PROGRAM CLUSTER

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The following programs have been identified as a cluster in accordance with the requirements of OMB Circular A-133:

CFDA No.	Federal Transit Cluster	
20.500	Federal Transit – Capital Investment Grants	\$ 123,182
20.507	Federal Transit – Formula Grants	<u>1,009,286</u>
		<u>\$ 1,132,468</u>

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**NOTE 4 – WISCONSIN MEDICAL ASSISTANCE PAYMENTS**

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Wisconsin Medical Assistance payments to city were as follows:

	<u>Provider Number</u>	<u>Unaudited Amount</u>
City/County Health Department		
Reproductive Health	43102500	\$ 93,363
Prenatal Care	42141400	28,946
Total		<u>\$ 122,309</u>

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**NOTE 5 – ADJUSTMENTS COLUMN**

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The adjustment column was used to correct errors in the reporting of the accrued/(deferred) ending balance of the prior year.